

REPORT

*Of the Committee of Ways and Means, in the case of certain Distillers,
of Berks county, Pennsylvania, with a bill for their relief.*

DECEMBER 24, 1823.

Read, and, with the bill, committed to a Committee of the Whole House to-morrow.

The Committee of Ways and Means, to whom was referred the petition of sundry Distillers, in the county of Berks, in the state of Pennsylvania,

REPORT:

That the several acts of Congress laying duties on licences to distillers, imposed a tax on each gallon of the capacity of the still, including the head thereof. By the construction put upon the several acts of Congress by the Commissioner of the Revenue, the distillers were compelled to pay a duty, not only on the capacity of the still, and the head, but also on the capacity of the condensing globe.

The petitioners paid the tax, conformable to the interpretation given to the laws by the Commissioner of the Revenue, since when, the Circuit Court of the United States, in the District of Philadelphia, have decided, that the construction given by the Commissioner of the Revenue was erroneous, and that the duties upon the condensing globe, were illegally exacted.

Pursuant to this decision, an act of Congress was passed, on the 26th of April, 1822, for the relief of the distillers within the sixth District of Pennsylvania, and the Committee suppose the case of the petitioners falls within the same principle.

The Committee also refer, in further illustration of this subject, to a report of the Committee of Ways and Means, made upon the petition of the distillers of the sixth collection District, at the first session of the 17th Congress.

Upon a consideration of the whole case, the Committee report a bill.

